Consolidated Financial Statements of

NORTH PORTAGE DEVELOPMENT CORPORATION
(Operating as The Forks North Portage Partnership)

March 31, 2000

Deloitte & Touche

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AUDITORS' REPORT

To the Shareholders of
North Portage Development Corporation
(Operating as The Forks North Portage Partnership)

We have audited the consolidated balance sheet of North Portage Development Corporation (Operating as The Forks North Portage Partnership) as at March 31, 2000 and the consolidated statements of operations, shareholders' equity and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2000 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Deloitte & Touche LLP

Chartered Accountants

Winnipeg, Manitoba
May 26, 2000

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NORTH PORTAGE DEVELOPMENT CORPORATION
(Operating as The Forks North Portage Partnership)
Consolidated Statement of Operations
Year Ended March 31, 2000

	2000	1999
REVENUE		
Rental income	$ 468,992	$ 1,235,498
Parking income	2,902,924	2,658,528
Theatre income	1,150,102	1,378,481
Forks Market	1,572,095	1,462,096
Public amenities recoveries	181,429	172,632
Lease income	1,509,497	1,327,899
Events income	195,106	-
Miscellaneous income	51,979	84,288
	8,032,124	8,319,422
EXPENSES		
General and administration	1,230,681	951,253
Rental expenses	334,201	854,307
Theatre expenses	1,363,442	1,375,080
Forks Market	1,807,192	1 500,699
Parking expenses	1,428,091	1,438,202
Interest	-	234,932
Program expenses	677,284	353,800
Public amenities	836,044	632,917
Planning and development	172,401	136,601
	7,849,336	7,477,791
OPERATING INCOME BEFORE THE FOLLOWING	182,788	841,631
INTEREST INCOME	494,208	556,155
INCOME BEFORE DEPRECIATION, AMORTIZATION AND EQUIVALENCY REVENUE	676,996	1,397,786
DEPRECIATION AND AMORTIZATION	(3,173,127)	(3,093,105)
LOSS BEFORE EQUIVALENCY REVENUE	(2,496,131)	(1,695,319)
EQUIVALENCY REVENUE (Note 2)		
Interest	-	255,782
Principal	-	114,334
	-	370,116
LOSS BEFORE THE FOLLOWING	(2,496,131)	(1,325,203)
RECOVERY OF PRIOR YEARS' EXPENSES (Note 13)	272,711	-
GAIN ON SALE OF CITYSCAPE RESIDENCE CORPORATION		
- related to sale of net assets	-	2,095,457
- related to infrastructure enhancement	-	2,077,000
NET (LOSS) INCOME FOR THE YEAR	$ (2,223,420)	$ 2,847,254

NORTH PORTAGE DEVELOPMENT CORPORATION
(Operating as The Forks North Portage Partnership)
Consolidated Statement of Shareholders' Equity
Year Ended March 31, 2000

	2000	1999
DEFICIT, BEGINNING OF YEAR	**$ (13,371,305)**	$ (16,218,559)
NET (LOSS) INCOME FOR THE YEAR	**(2,223,420)**	2,847,254
DEFICIT, END OF YEAR	**(15,594,725)**	(13,371,305)
CONTRIBUTED SURPLUS	**74,899,997**	74,899,997
CAPITAL FUNDING	**31,033,456**	29,432,167
DONATED LAND (Note 9)	**8,000,000**	8,000,000
NET EQUITY	**$ 98,338,728**	$ 98,960,859

NORTH PORTAGE DEVELOPMENT CORPORATION
(Operating as The Forks North Portage Partnership)
Consolidated Balance Sheet
March 31, 2000

	2000	1999
ASSETS		
CURRENT		
Cash and short-term investments	$ 4,791,984	$ 5,769,558
Accrued investment income	129,230	130,897
Accounts receivable	727,303	784,670
Current portion of equivalency funding receivable	832,533	812,824
Prepaid expenses	106,512	154,156
Inventory	27,891	33,807
Cash - designated for unsettled land expropriation claims (Note 6)	5,000,000	5,000,000
	11,615,453	12,685,912
EQUIVALENCY FUNDING RECEIVABLE	421,194	1,253,727
LONG-TERM TENANT RECEIVABLES	9,301	170,771
FIXED ASSETS (Note 4)	2,583,200	2,539,912
INVESTMENT IN PROPERTIES AND INFRASTRUCTURE ENHANCEMENTS(Note 5)	93,971,697	93,586,293
FILM FUND (Note 10)	4,695	22,934
	$ 108,605,540	$ 110,259,549
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	$ 1,693,095	$ 1,888,215
Accrual for unsettled land expropriation claims (Note 6)	5,000,000	5,000,000
Current portion of deferred revenue	832,533	812,824
Current portion of prepaid land rents	6,806	7,917
	7,532,434	7,708,956
PREPAID LAND RENTS	596,850	601,434
LOAN PAYABLE (Note 2)	1,711,636	1,711,636
DEFERRED REVENUE - EQUIVALENCY FUNDING	421,194	1,253,727
FILM FUND (Note 10)	4,695	22,934
	10,266,809	11,298,687
SHAREHOLDERS' EQUITY		
Share capital		
Authorized - Unlimited number of common shares		
Issued - 3 Common shares	3	3
Net equity	98,338,728	98,960,859
	98,338,731	98,960,862
	$ 108,605,540	$ 110,259,549

APPROVED BY THE BOARD

. . . . . Director

. . . . . Director

NORTH PORTAGE DEVELOPMENT CORPORATION
(Operating as The Forks North Portage Partnership)
Consolidated Statement of Cash Flows
Year Ended March 31, 2000

	2000	1999
OPERATING ACTIVITIES		
Net (loss) income for the year	**$ (2,223,420)**	$ 2,847,254
Items not affecting cash		
Gain on sale of Cityscape Residence Corporation		
- related to sale of net assets	**-**	(2,095,457)
- related to infrastructure enhancement	**-**	(2,077,000)
Depreciation and amortization	**3,173,127**	3,093,105
Equivalency revenue	**-**	(370,116)
Loss on disposal of fixed assets	**-**	92
	949,707	1,397,878
Changes in non-cash operating working capital items		
Accrued investment income	**1,667**	(34,715)
Accounts receivable	**57,367**	247,909
Prepaid expenses	**47,644**	(54,183)
Inventory	**5,916**	(2,862)
Accounts payable and accrued liabilities	**(195,120)**	(499,872)
	867,181	1,054,155
FINANCING ACTIVITIES		
Mortgage payments	**-**	(21,635,265)
Equivalency funding	**812,824**	1,043,114
Infrastructure funding	**788,465**	403,481
Prepaid land rents	**(5,695)**	(7,917)
Equivalency funding receivable	**812,824**	1,043,114
Deferred revenue equivalency funding	**(812,824)**	(1,043,114)
	1,595,594	(20,196,587)
INVESTING ACTIVITIES		
Fixed asset additions	**(560,919)**	(815,188)
North Portage properties and infrastructure enhancements	**(425,503)**	(638,571)
Forks infrastructure enhancements	**(2,515,148)**	(1,076,479)
The Forks Market	**(100,249)**	(141,273)
Long-term tenant receivables	**161,470**	(5,429)
Film fund	**(18,239)**	(59,269)
Proceeds on sale of net assets	**-**	21,970,123
	(3,458,588)	19,233,914
NET (DECREASE) INCREASE IN CASH POSITION	**(995,813)**	91,482
CASH AND SHORT-TERM INVESTMENTS, BEGINNING OF YEAR	**10,792,492**	10,701,010
CASH AND SHORT-TERM INVESTMENTS, END OF YEAR	**$ 9,796,679**	10,792,492
Cash and short-term investments are comprised of:		
Cash and short term investments	**$ 4,791,984**	$ 5,769,558
Cash - designated for future expropriation costs	**5,000,000**	5,000,000
Film fund	**4,695**	22,934
	$ 9,796,679	$ 10,792,492

1. BASIS OF PRESENTATION

The Corporation has accounted for the investment in its subsidiary corporations North Portage Theatre Corporation (NPTC) and The Forks Renewal Corporation (FRC) on the following basis:

The financial statements of these wholly-owned subsidiary corporations have been consolidated with the Corporation's financial statements.

Inter-corporate accounts and transactions between the consolidated corporations have been eliminated in consolidation.

2. NATURE OF BUSINESS

North Portage Development Corporation

The Corporation was incorporated on December 13, 1983 under the laws of Manitoba as a community development corporation and commenced operations on that date. Pursuant to Section 149(1)(d) of the Income Tax Act of Canada, the Corporation is exempt from income taxes.

The objective of the Corporation is to provide a mechanism for implementing the redevelopment of the North Portage area. The Corporation shall implement this redevelopment through a combination of investments by the Corporation, the private sector, institutions and governments.

The Corporation is owned equally by the following shareholders: The Government of Canada, the Province of Manitoba and the City of Winnipeg. The shareholders have provided resources as follows:

From the Government of Canada's Special Capital Recovery Projects Program	$ 22,000,000
From the Province of Manitoba	22,000,000
From the City of Winnipeg	22,000,000
From Program 7 of the Core Area Initiative	5,000,000
	$ 71,000,000

2. NATURE OF BUSINESS (continued)

The Forks Renewal Corporation

The Forks Renewal Corporation (FRC) was incorporated on July 24, 1987 under the laws of Manitoba and commenced operations July 29, 1987. The objective of the Corporation is to provide a mechanism for implementing the redevelopment of the former CN East Yards area. The Corporation shall implement this redevelopment through a combination of investments by the Corporation, the private sector, institutions and governments. The Corporation is exempt from income tax.

These financial statements have been prepared on the assumption that FRC is a going concern, will continue to operate for the foreseeable future and will realize its assets and discharge its liabilities in the normal course of operations.

The ability of the FRC to continue as a going concern is dependent on its achieving and maintaining profitable operations and/or, if profitable operations are not achieved, financial support from its shareholder, NPDC. Should the FRC not be able to realize on its assets and discharge its liabilities in the normal course of operations, the accounting basis of such assets and liabilities may be substantially different from the amounts shown in these financial statements.

The balance of equivalency funding which remains to be received at March 31, 2000 from The City of Winnipeg is as follows:

Year Ended March 31	Total
2001	$ 832,533
2002	421,194

2. NATURE OF BUSINESS (continued)

The Forks Renewal Corporation has received its funding from the following sources:

	2000 (Cumulative)	1999 (Cumulative)
Winnipeg Core Area Initiative - I Program 8.2	$ **657,000**	$ 657,000
Winnipeg Core Area Initiative - II		
Program 3	**20,000,000**	20,000,000
Program 5.7	**5,000,000**	5,000,000
The Canada-Manitoba Tourism Development Agreement	**1,250,000**	1,250,000
The Western Diversification Program	**1,711,000**	1,711,000
Equivalency contribution - Canada	**4,000,000**	4,000,000
Equivalency contribution - Province of Manitoba		
Principal	**3,882,670**	3,882,670
Interest	**1,117,330**	1,117,330
Equivalency contribution - City of Winnipeg		
Principal	**2,903,023**	2,257,157
Interest	**2,580,196**	2,413,238
Winnipeg Core Area Initiative - Public Amenity	**931,000**	931,000
Canada - Manitoba Infrastructure Works Program	**1,985,011**	1,196,546
Province of Manitoba WDA Prog.12A Riverbank Development	**363,268**	363,268
The City of Winnipeg WDA Prog.12A Riverbank Development	**159,764**	159,764
	$ **46,540,262**	$ 44,938,973

The funding has been allocated as follows:

	2000	1999
Capital funding	$ **31,033,456**	$ 29,432,167
Applied to operations	**15,506,806**	15,506,806
	$ **46,540,262**	$ 44,938,973

The equivalency equity has been allocated as follows:

	2000	1999
Balance, beginning of year	$ -	$ -
Equivalency funding received	**812,824**	1,043,114
Equivalency funding applied to:		
Operations	-	(370,116)
Capital	**(812,824)**	(672,998)
Balance, end of year	$ -	$ -

2. NATURE OF BUSINESS (continued)

North Portage Theatre Corporation

The objective of the NPTC is to own and operate an IMAX movie theatre within the Portage Place Retail Complex and the marketing of its own Manitoba film which is an integral part of the theatre.

Funding of NPTC was provided as follows:

Repayable loans	
North Portage Development Corporation	$ 1,800,000
Manitoba Development Corporation	1,800,000
	3,600,000
Grants	
Destination Manitoba and the Canada-Manitoba (1985) Tourism Development Agreement	3,900,000
	$ 7,500,000

The repayable loans are non-interest bearing until demand at which time they will bear interest at 10% per annum. NPTC is required to make principal payments annually to each lender equal to 33-1/3% of net income of the IMAX Theatre at Portage Place and film rental revenue.

The loans payable by NPTC to North Portage Development Corporation have been eliminated in consolidation. To date, the loan payable to Manitoba Development Corporation may be summarized as follows:

	2000	1999
Original amount	**$ 1,800,000**	$ 1,800,000
Principal payments	**88,364**	88,364
Balance, March 31	**$ 1,711,636**	$ 1,711,636

At March 31, 2000 no demand has been made.

Effective October 1, 1998, the Operating Agreement with Manitou Theatre Management Limited and IMAX Systems Corporation that outlined the management of the theatre was terminated, and the operations of the theatre were transferred to 3898211 Manitoba Ltd., which was incorporated on September 16, 1998 as a wholly-owned subsidiary of NPTC.

3. SIGNIFICANT ACCOUNTING POLICIES

a) Fixed assets

Fixed assets are recorded at cost and depreciation is charged against operations in amounts sufficient to amortize the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	- declining-balance basis at 20% per year
Computers	- declining-balance basis at 30% per year
Parking equipment	- declining-balance basis at 30% per year
Pavilion furniture	- declining-balance basis at 20% per year
Plaza improvements	- declining-balance basis at 30% per year
Theatre facilities	- straight-line basis over 20 years
Projection equipment, fixtures, and signage	- straight-line basis over 5 years

b) Leasehold improvements

Leasehold improvements are recorded at cost and amortization is charged against revenue on a straight-line basis over periods from 3 to 10 years.

c) Other costs and amortization

The Corporation records deferred costs and capital costs at cost and charges amortization against operations on a straight-line basis over the following periods:

Deferred development costs	- 10 years
Site servicing costs and infrastructure enhancements	- 10 years/20 years/40 years
Land carrying costs and development projects	- 10 years
Manitoba film production	- 5 years
Equipment costs	- 10 years

Leasehold improvements are amortized over periods ranging from three to ten years.

The Forks Market (Note 8) is being depreciated and amortized as follows:

Building costs are being depreciated on a straight-line basis over a period of 40 years.

Furniture and equipment is depreciated at 20% - 30% using the declining-balance method.

Tenant allowances and pre-opening costs are amortized on the straight-line basis over a period of 5 years.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Donated land

Donated land is recorded at fair market value as approved by the Board of Directors of FRC on June 5, 1989.

e) Equivalency funding

Equivalency funding is to be provided pursuant to the September 4, 1987 agreement between Canada, Manitoba and Winnipeg and is to be used to sustain the Forks Renewal Corporation's operations until it is financially self-sufficient.

Manitoba has agreed to make annual equivalency payments, subject to funds being made available by the Legislative Assembly of Manitoba. Seven payments totalling $5,000,000 have been received. Winnipeg has agreed to make equivalency payments at a present value of $4,000,000 over a ten year period. This amount has been reduced by $800,000 to reflect the City of Winnipeg's capital contribution toward the Manitoba Children's Museum. To March 31, 2000, $5,483,215 including interest has been received by the Corporation.

f) Land rents

Land rents for land leases that are considered to be operating leases are recognized in income as earned. Land rents received in advance are recorded as prepaid land rents and are recognized in income over the term of the related lease of 75 to 99 years.

g) Recording of contributions

FRC records contributions as follows:

i) Contributions utilized for capital costs relating to the redevelopment, The Forks Market and deferred development costs are recognized as capital funding and recorded as part of the Corporation's equity.

ii) Contributions required to fund net operating costs and fixed asset additions are reflected as revenue in the year these costs are incurred.

iii) Contributions received under the Participation Agreement were originally recorded in shareholder's equity as Equivalency Funding. These contributions were reflected as revenue in an annual amount equal to net operating costs in excess of other revenue recognized.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Interest on equivalency funding

In accordance with the contribution agreements, The Province of Manitoba and The City of Winnipeg have agreed to make equivalency payments equal to a present value of $4,000,000 each over a five year period and ten year period respectively. The interest component of these payments is recognized as income as it is earned.

i) Interest rate risk

The financial risk is the risk to the company's earnings that arises from fluctuations in interest rates, and the degree of volatility of these rates. The company does not use derivative instruments to reduce its exposure to interest risk.

4. FIXED ASSETS

	2000			1999
	Cost	Accumulated Depreciation and Amortization	Net Book Value	Net Book Value
Theatre facilities	**3,200,000**	**1,920,000**	**1,280,000**	1,440,000
Projection equipment	**63,688**	**16,925**	**46,763**	57,314
Film production	**15,750**	**-**	**15,750**	
Fixtures and signage	**90,763**	**8,159**	**82,604**	-
Parking equipment	**1,497,342**	**774,461**	**722,881**	729,518
Office equipment	**251,318**	**154,408**	**96,910**	101,719
Plaza and pavilion equipment	**299,858**	**186,249**	**113,609**	119,498
Leasehold improvements	**108,316**	**57,124**	**51,192**	16,792
Computers	**333,415**	**159,924**	**173,491**	75,071
	$ 5,860,450	**$ 3,277,250**	**$ 2,583,200**	$ 2,539,912

5. INVESTMENT IN PROPERTIES AND INFRASTRUCTURE ENHANCEMENTS

	2000	1999
North Portage Properties and infrastructure enhancements (Note 6)	**$ 65,927,855**	$ 66,820,439
Forks infrastructure enhancements (Note 7)	**14,632,772**	13,227,044
The Forks Market (Note 8)	**5,411,070**	5,538,810
Forks donated land (Note 9)	**8,000,000**	8,000,000
	$ 93,971,697	$ 93,586,293

6. NORTH PORTAGE PROPERTIES AND INFRASTRUCTURE ENHANCEMENTS

The investment in the North Portage properties is comprised of the following:

	2000			1999
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land assembly and demolition	$ 39,130,253	$ -	$ 39,130,253	$ 39,125,646
Land carrying costs	572,244	572,244	-	-
Site servicing	7,420,027	4,543,694	2,876,333	3,247,167
Development projects	4,280,832	2,034,375	2,246,457	1,994,095
Infrastructure enhancements	31,130,396	9,455,584	21,674,812	22,453,531
	$ 82,533,752	$ 16,605,897	$ 65,927,855	$ 66,820,439

Certain properties within the boundary defined for redevelopment have been expropriated by the Province of Manitoba pursuant to the Corporation's Unanimous Shareholders' Agreement. The Province of Manitoba, as the expropriating authority, has made advances and final settlements with the owners and tenants of certain expropriated properties as compensation for the acquisition of land and has incurred various related costs to date amounting to $34,130,253, and has accrued an additional $5,000,000 for unsettled land expropriation claims. These amounts are included in land assembly and demolition costs.

7. FORKS INFRASTRUCTURE ENHANCEMENTS

Infrastructure enhancements are classified as follows:

	2000			1999
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Clearing and relocation (net)	$ 2,257,333	$ -	$ 2,257,333	$ 2,257,333
Land carrying costs	1,771,315	1,650,612	120,703	233,986
Site servicing	10,850,043	5,165,060	5,684,983	5,393,081
Development projects	566,493	531,857	34,636	63,578
Infrastructure enhancements	9,077,593	2,542,476	6,535,117	5,279,066
	$ 24,522,777	$ 9,890,005	$ 14,632,772	$ 13,227,044

8. THE FORKS MARKET

The Forks Market includes the following assets as at March 31, 2000:

	2000			1999
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Fixed				
Building	**$ 7,139,525**	**$ 1,950,508**	**$ 5,189,017**	$ 5,358,116
Furniture and equipment	**415,388**	**258,995**	**156,393**	144,250
	7,554,913	**2,209,503**	**5,345,410**	5,502,366
Tenant allowances and pre-opening costs	**2,144,560**	**2,078,900**	**65,660**	36,444
	$ 9,699,473	**$ 4,288,403**	**$ 5,411,070**	$ 5,538,810

The long-term tenant receivables shown separately on the balance sheet in the amount of $9,301 (net) (1999 - $170,771) also pertain to leases at The Forks Market. In addition, included in accounts receivable is the current portion of long-term tenant receivables in the amount of $13,159 (1999 - $45,151).

9. FORKS DONATED LAND

FRC acquired title and possession to 55.9 acres of land donated by the Government of Canada, the Province of Manitoba and the City of Winnipeg as follows:

From Canada	From Winnipeg	From Core Area Initiative	Total
49.6 acres	3.3 acres	3.0 acres	55.9

These lands were acquired pursuant to the Land Exchange Agreement. Donated land is recorded at fair market value as approved by the Board of Directors on June 5, 1989.

During the 1992/93 fiscal year, Pioneer Blvd. and The Forks Market Road were dedicated as public rights-of-way to the City of Winnipeg thereby reducing the amount of lands under The Forks Renewal Corporation's ownership by approximately 3.8 acres.

10. FILM FUND

The Film Fund was established for future film production and theatre improvements. Any interest earned by the Film Fund accrues to the Corporation. During the year, the Film Fund advanced $18,239 to the Theatre to support future film productions.

11. LEASE COMMITMENTS

FRC has entered into a lease agreement that requires a minimum lease payment and operating costs of $78,000 per annum until June 30, 2003.

12. MAJOR AGREEMENTS

a) *One Canada Centre*
The Corporation has leased land to Investors Syndicate Property Corporation (Investors) and provided a non-interest bearing loan to fund the actual cost of constructing a parking structure which is operated by the Corporation.

The Corporation has the option in 2006 to sell the land to Investors at a price not to exceed $6 million. Investors has the option to buy the parking structure at its original cost, following the sale of the land.

b) *Office Computer Facility*
The Corporation has leased land to 2700760 Manitoba Limited (2700760) for the development of an office and computer facility which, in turn, has been leased to ISM Information Systems Management Manitoba Corporation (ISM).

The Corporation has the option within 105 days after the 15th anniversary of the opening date to sell the land to 2700760 for a price of $2.3 million.

2700760 has the option to purchase the land on any of the third, fifth, tenth, twelfth and fifteenth anniversaries of the opening date for a price which is the greater of $2.3 million and the fair market value at those times. In addition, ISM has the option to purchase the land and improvements from 2700760.

13. RECOVERY OF PRIOR YEARS' EXPENSES

The recovery of prior years' expenses represents refunds from the City of Winnipeg related to business tax reassessments.

14. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the current year's presentation.

15. UNCERTAINTY DUE TO THE YEAR 2000 ISSUE

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. Although the change in date has already occurred, it is not possible to conclude that all aspects of the Year 2000 Issue that may effect the entity, including those related to customers, suppliers, or other third parties, have been fully resolved.